

Army Defense Travel System Internal Control Evaluation Checklist



**Version 1.0
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Document Approval Page

The following personnel have approved this document as indicated by signature and date contained herein. *

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Document History Page

Date	Version	Author	Description
	1.0	M. L. Dotson	Initial document creation.

Function

The function covered by this checklist is the use and administration of the Defense Travel System with the Army.

Purpose

The purpose of this checklist is to assist Commanders, Managers, Defense Travel Administration and users in evaluating the key internal controls associated with Army official travel.

Instructions

Answers should be based on the actual testing of key internal controls (e. g., document analysis, direct observation, sampling, simulation, authenticated written statement, other). Answers that indicate deficiencies should be explained and corrective action indicated in supporting documentation. Certification that this evaluation has been conducted should be accomplished on DA Form 11-2-R (Management Control Evaluation Certification Statement).

This document will be updated periodically. The latest version will be posted to the Defense Travel System – Army (DTS-Army) Website at:
www.asafm.army.mil/fo/fod/dts/dts-wp/dr/dr.asp.

Test Questions

No.	Test Question	Reference
1.	<p>Is the site or organization conducting internal reviews to ensure that proper processes and procedures are followed for official travel under the DTS?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 3; Army Business Rules for DTS
2.	<p>Are certifying officers and other accountable officials appointed by an official in the organizational who has authority to appoint accountable officials?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 5, Chapter 33; Army Business Rules for DTS

No.	Test Question	Reference
3.	<p>Are all accountable officials appointed in writing by an authorized appointing official prior to being granted special permissions and access in the DTS?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DoDFMR Volume 5, Chapter 33; Army Business Rules for DTS; DTA Users Manual, Chapter 3.3</p>
4.	<p>Are appointments for accountable officials revoked in writing when they no longer hold the position of accountable official for the organization; for example, when they are preparing to leave the organization?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DoDFMR Volume 5, Chapter 33; Volume 9, Chapter 2</p>
5.	<p>Are DTS permissions and access limited to those who require them for the DTS role they have been assigned?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>Army Business Rules for DTS; DTA Users Manual, Chapter 3.3</p>
6.	<p>Do travel document approvers (Authorizing Officials/Certifying Officers) complete the Certifying Officer Legislation training prior to being granted special permissions to approve travel documents in DTS?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DoDFMR Volume 5, Chapter 33; Army Business Rules for DTS</p>
7.	<p>Do travel document approvers have an understanding of travel policy appropriate for Army travelers?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DoDFMR; JTR/JFTR, Appendix O; Army Business Rules for DTS; DTS Debt Management Policies and Procedures</p>

No.	Test Question	Reference
8.	<p>Is initial and refresher training provided for DTS accountable officials, as required?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoD Directive Number 7000.15, 19 March 05
9.	<p>Are persons who serve on the defense travel administration (DTA) team precluded from serving as an Authorizing Officials/Certifying Officer (AO/CO), unless an exception is granted by the major command headquarters?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	GOA Internal Control Management & Evaluation Tool; Army Business Rules for DTS
10.	<p>Are Authorizing Officials/Certifying Officers (AO/COs) reviewing travel documents to determine if exceptions to standard travel entitlements are justified, and therefore required to satisfy mission requirements?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 2 & Volume 5, Chapter 33; JFTR/JTR Appendix O
11.	<p>Are DTS reports run at least monthly to verify that vouchers are initiated within the required timeline to settle open travel authorizations?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	Army Business Rules for DTS
12.	<p>Do personnel who control funds (AO/CO and DTA personnel) practice sound funds control and accounting practices and ensure that the DTS budget (checkbook) is reconciled against actual appropriated funds to prevent Antideficiency Act violations?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 2

No.	Test Question	Reference
13.	<p>In the DTS traveler profile, are the <i>Advance Authorized</i> and <i>Mandatory Use of GOVCC</i> fields (Government Charge Card (GOVCC) Data fields) populated based on requirements in the Travel and Transportation Reform Act of 1998 and Army policy?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 3; Baldwin DTS Usage and Implementation Memo, 13 April 05
14.	<p>Are appointments of Non-DTS Entry Agents (NDEAs) restricted to uniformed members and DoD employees?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 2
15.	<p>Do NDEAs sign travel vouchers in DTS only as an exception—in cases where the traveler does not have reasonable access to DTS to sign their own voucher?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 2, Army Business Rules for DTS
16.	<p>If exceptions to standard travel entitlements are required, are the specific reasons for the exceptions included in the trip record documentation?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	Army Business Rules for DTS
17.	<p>Are travel arrangements for commercial transportation, rental cars (if authorized), and commercial lodging arranged through an available commercial travel office (CTO) or in-house travel arranger in accordance with TRANSCOM policy?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	JFTR/JTR Appendix O, T4020-B3, B4

No.	Test Question	Reference
18.	<p>Are compact cars used as rental vehicles unless a different class vehicle is required to satisfy mission requirements?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>JFTR/JTR Appendix O, T4060-B6, Army Business Rules for DTS</p>
19.	<p>Are contract city pair flights used unless there is a qualifying exception, as described in JFTR/JTR Appendix O?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>JFTR/JTR Appendix O, T4060-B1b Army Business Rules for DTS</p>
20.	<p>If non city-pair flights are used, are the specifics of the qualifying exception included in the justification to the Authorizing Official/Certifying Officer?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>Army Business Rules for DTS</p>
21.	<p>Are partially used and unused tickets handled IAW appropriate procedure?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DoDFMR Volume 9, Chapter 4; Army Business Rules for DTS</p>
22.	<p>If premium class travel is accomplished in DTS, is the premium class travel approved only on an exception basis when fully justified by the appropriate approval authority and processed in accordance with established policy?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>JFTR/JTR, Chapter 2, C2004, C2008/U2000, U3125, U3135; DEPSECDEF Memo-Special Interest Item on the DoD Premium Travel Program, 19 March 04</p>

No.	Test Question	Reference
23.	<p>If premium class accommodations are justified and accomplished in DTS, is the approval made in advance of the actual travel, unless there are extenuating or emergency circumstances?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>JFTR/JTR, Chapter 2, C2000-A2a; DEPSECDEF Memo-Special Interest Item on the DoD Premium Travel Program, 19 March 04; Army Business Rules for DTS</p>
24.	<p>For premium class travel accomplished in DTS, is the substantiating documentation included with the electronic travel document under Substantiating Records?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DEPSECDEF Memo-Special Interest Item on the DoD Premium Travel Program, 19 March 04</p>
25.	<p>Are DTS premium class travel tracking records maintained for 6 years and 3 months?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DEPSECDEF Memo-Special Interest Item on the DoD Premium Travel Program, 19 March 04</p>
26.	<p>Are semi-annual reports for DTS premium class travel submitted to OUSD(P&R) on 30 April and 31 October that include all required data?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>DEPSECDEF Memo-Special Interest Item on the DoD Premium Travel Program, 19 March 04</p>
27.	<p>Are all receipts for lodging and other individual official travel expenses of \$75 or more, including airline receipts charged to the individually billed account, electronically attached to the travel voucher?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	<p>JFTR/JTR Appendix O, T4050-B2; DoDFMR Volume 9, Chapter 2.</p>

No.	Test Question	Reference
28.	<p>When constructed travel is used, is the constructed travel worksheet attached to the travel authorization or voucher under Substantiating Records?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	Army Business Rules for DTS
29.	<p>When expenses are incurred using the Government travel card (GOVCC), is split disbursement used to cover the portion of the reimbursement owed to the Government charge card vendor?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	DoDFMR Volume 9, Chapter 3; Army Business Rules for DTS
30.	<p>Is the organization ensuring that at least 90% of the lodging facilities used for official travel meet the FEMA standard fire safety by having employees arrange lodging through the DTS, which then processes through the contracted commercial travel office (CTO)?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/> Comment: _____</p> <p>_____</p>	Hotel and Motel Fire Safety Act of 1990, Public Law 101-391

Reference Web Links

1. Army Business Rules for DTS: <http://www.asafm.army.mil/fo/fod/dts/dts-wp/dr/br.pdf>
2. Baldwin DTS Usage and Implementation Memo, 13 April 05: <http://www.asafm.army.mil/fo/fod/dts/dts-wp/dr/ui.pdf>
3. Deputy Secretary of Defense (DEPSECDEF) Memo-Special Interest Item on the DoD Premium Travel Program Memo, 19 March 04: http://www.defensetravel.osd.mil/DTSdocs/premium_class_travel_031904.pdf
4. DoD Directive Number 7000.15, 19 March 05: http://www.dtic.mil/whs/directives/corres/pdf/d700015_031905/d700015p.pdf
5. DoD Financial Management Regulation (FMR): <http://www.dod.mil/comptroller/fmr/>
6. DTA Users Manual, Chapter 3: http://www.dtstravelcenter.dod.mil/Training/Docs/DTA_3.pdf

7. GOA Internal Control Management & Evaluation Tool:
<http://www.gao.gov/new.items/d011008g.pdf>
8. Hotel and Motel Fire Safety Act of 1990, Public Law 101-391:
http://emergency-management.net/fire_act.pdf,
<http://www.usfa.fema.gov/applications/hotel/>
9. JFTR/JTR: <https://secureapp2.hqda.pentagon.mil/perdiem/perdiemrates.html>

Comments

To make this checklist a better tool for evaluating Defense Travel System management controls, submit comments to Headquarters Department of the Army, ATTN: SAFM-FOF (DTS-Army PMO), Suite 3A320, 109 ARMY PENTAGON, WASHINGTON, DC 20310-0109.